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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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February 11, 2013

The Honorable James A. Moore
Chief Judge
City of Suffolk General District Court
150 N. Main Street
Suffolk, VA 23434

Audit Period: July 1, 2011 through June 30, 2012
Court System: City of Suffolk
Judicial District: Fifth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Pay Court-Appointed Attorney Fees

The Clerk does not ensure the accuracy of court-appointed attorney fees prior to submitting invoices for payment. In 5 of 16 waiver applications reviewed, we noted the amount approved by the judge on the attorney's waiver application did not agree to the amount authorized for payment to the attorney. Specifically, we noted overpayments of \$1,013 and underpayments of \$120 to attorneys. We recommend the clerk review all required procedures for court-appointed attorney payments and, if necessary, provide additional training to staff.

Properly Bill and Collect Court Costs and Fines

The Clerk did not properly bill and collect court costs and fines, resulting in a loss of revenue to the Commonwealth and locality. In 44 cases tested, the auditor noted the following errors.

- In six cases, the Clerk failed to certify court costs to the Circuit Court, resulting in losses of \$714 to both the state and locality.
- In six cases, the Clerk overcharged defendants \$480 for the ignition interlock fee.
- In four cases, the Clerk did not properly bill defendants for court-appointed attorney fees, resulting in a loss to the Commonwealth of \$483.

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- In one case, the Clerk did not bill defendant for a fine, resulting in a loss of \$250 to the locality.
- In one case, the Clerk miscoded a fine of \$200 as state fees instead of local fees, resulting in a loss to the locality.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs and fines in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:kstl

cc: The Honorable Alfred W. Bates III, Judge
Brenda C. Brown, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia